



# INSTRUCTIONS FOR WISCONSIN REAL ESTATE TRANSFER RETURN

This form will be scanned by an electronic scanner. All areas **MUST** be typed or handwritten **CLEARLY IN ALL CAPITAL LETTERS** using **BLACK INK**. Any attached addendum **MUST** be on 8 1/2" x 11" paper with margins of at least 1/2 inch, **MUST** include the names of the grantor and grantee and **MUST** be stapled to the upper left-hand corner of the return.

**NOTE:** A copy of the deed or instrument of conveyance may be used as an addendum for the property's legal description and additional names of grantors / grantees.

- Complete return in ALL CAPITAL LETTERS. However, the addendum need NOT be in all capital letters.
- Correction tape may be used for errors. Please DO NOT use correction fluid (white-out).
- A script font is NOT ACCEPTABLE. Please use a clear, simple font. When typing, ignore the boxes and type through the vertical green Lines. **Do not leave spaces between characters in a single word.** Spaces should be used in multiple-words, e.g. GREEN BAY, LAKE SHORE DRIVE, etc.
- If handwritten (printed, not script), please use each box for a single letter or space. Use black ink and use all capital letters. Only the signatures may be in black or blue ink.
- Information must be kept within the white area of each Line or box.

A complete return is required for all conveyances of ownership interest in real estate except: easements, leases less than 99 years and conveyances exempt from a fee per Section 77.25(1), (2r), (4), and (11) of the Wisconsin Statutes (see Page 4 of these instructions). Upon completion, submit the original return (PE-500) along with the instrument of conveyance (deed) to the Register of Deeds Office in the county where the property is located. The Register of Deeds will not record your deed unless the return is filled out completely. You may wish to photocopy the return before submission for your records because the Register of Deeds will not provide you a copy of the return. **Make check payable to REGISTER OF DEEDS** if a transfer fee is due per PART IV. **Photocopies of the transfer return will not be accepted for recording.**

**NOTE:** Every line of the form that requires an answer must be completed. If any required space is left blank, the form is incomplete and will not be accepted. Certain areas of the form may provide more boxes and spaces for entry than what are necessary for completion. Any extra boxes and spaces should be left blank. Make sure no unnecessary marks appear in any of the boxes and spaces on this form. Place an "X" within the appropriate checkboxes.

**Numbers in parenthesis in these instructions refer to Line numbers on the transfer return.**

**PART I – GRANTOR:** Person conveying an interest in the property (seller, if property is transferred by a sale).

Mark the box if more than one grantor is conveying property and an addendum may be attached with additional grantor information. If grantor is a trust or an estate, enter the name of the trust or the estate.

(1-3) Enter full name with middle initial, and Social Security Number or FEIN (Federal Employer's Identification Number). Grantor information is mandatory: at least one name must appear on the form itself regardless of any additional addendums. If grantors are limited to a husband and wife with the same last name, they may fill in the form as one grantor using both names, e.g. JOHN AND JANE. Grantor address and other information are required to be completed in Part X, Lines 67 - 72.

**PART II – GRANTEE:** Person receiving an interest in the property (buyer, if property is transferred by a sale).

Mark the box if more than one grantee is receiving property and an addendum may be attached with additional grantee information. If grantee is a trust or an estate, enter the name of the trust or the estate.

(4-6) Enter full name with middle initial, and Social Security Number or FEIN. Grantee information is mandatory: at least one name must appear on the form itself regardless of any additional addendums. If grantees are limited to a husband and wife with the same last name, they may fill in the form as one grantee using both names, e.g. JOHN AND JANE.

(7-10) Address must be completed. This address should be the grantee's current mailing address. (New mailing address if property purchased is to be grantee's residence.) Boxes are provided for zip code + 4. **NOTE:** Street address or fire numbers should be entered on Line 7, and street names should be entered on Line 7a. Post office boxes and similar addresses may be entered entirely on Line 7a, e.g. PO BOX 123.

- Check box if tax bill for the property being transferred should be sent to a different address than grantee's address above and the different address information **MUST** be completed in Part X, Lines 62 - 66.

## PART III – PROPERTY TRANSFERRED

(11) Mark the box to indicate whether the property transferred is located in a city, village or town. If more than one parcel, check box and see instructions for Part III, Line 15.

(12-13) Enter the name of the municipality and the county in the space provided.

(14) Enter street address of the property transferred. If improved rural property with no street address, list the fire number. If vacant property or property has no actual address or fire number, list abutting road name, or road or intersection that is used to enter the property.

(15) Enter the property tax parcel number(s) in the space provided. The parcel number(s) can be obtained from the property tax bill at the time taxes are prorated at closing, and is also the same as shown on the deed. The parcel number does not have to fill all spaces provided, however, it is requested that you enter as much of the parcel number(s) as the space will allow. The remainder of the parcel numbers can be attached as an addendum (8½" x 11") to the upper left of the return. A photocopy of the deed is acceptable as an addendum if all necessary information is provided.

### PART III – PROPERTY TRANSFERRED, cont.

(16) The description is the legally accepted statement which identifies the location and boundaries of the transferred property and can be found on the instrument of conveyance (deed, etc.). Enter lot number, block number and plat name if it applies. A Certified Survey Map (CSM) designation is also acceptable; if a certified survey map designation, type its map number, volume and page number on an addendum. If more than one lot and block, or if description will not fit in space provided, check box and attach legal description as an addendum. Even if an addendum is provided, Lines 11-15 and 17a-c must be completed on the form; the addendum replaces Line 16 only.

(17 a-c) Enter section, township, and range in which the property is located. If property is located in more than one section, township and range, enter primary section, township and range. "Primary" means where the improvements are located. If vacant land, "primary" means where the majority of land is located.

A photocopy of the deed is acceptable as an addendum if all necessary information is shown on the deed.

### PART IV – COMPUTATION OF FEE OR STATEMENT OF EXEMPTION

(18) Enter total consideration paid or to be paid for the real estate, including any liens (mortgages) thereon in the space provided. Value is to be rounded up to the nearest whole hundred dollars (e.g., sale price is \$11,520; the value shown on Line 18 would be \$11,600). In case of a gift, nominal consideration or exchange, enter the estimated current fair market value. If the property was not appraised, the estimated fair market value may be obtained from the most recent tax bill.

The value of the ownership interest transferred by the instrument of conveyance must be reported except for conveyances exempt under s. 77.25(3) and (10). Where a partial interest is conveyed, the value of the full partial interest should be entered on Line 18 and Part VI, Line 41 check "Partial" and explain.

Do not include personal property as listed on Line 21, but do include local exempt property, shown on Line 22.

(19) Enter the amount of fee due, in dollars and cents, in the space provided unless one of the exemptions on Page 4 of these instructions applies. The fee is based upon a rate of 30¢ per \$100.00 of value (or .003 per \$1.00 of value); e.g., Line 18 is \$10,000 x .003 = \$30.00 fee. Fees for deeds in satisfaction of original land contracts date: **12/17/71 - 8/31/81 10¢ per \$100; 9/1/81 - 7/31/92 30¢ per \$100.**

Note: The fee is due at the time of recording original and memorandums of land contracts executed on or after August 1, 1992.

(20) Enter transfer exemption from fee number from Page 4 of these instructions in the space provided if this transfer is exempt from the fee.

- If exemption 3 [s. 77.25(3)] is entered, enter document number (deed) it corrects on Line 20a.
- If exemption 17 [s. 77.25(17)] is entered, enter document number on which the fee was paid on Line 20a and provide date of original land contract on Line 20b. Mark the box indicating "Deed in Satisfaction of land contract" in Part VI, Line 40.

(21) Enter value (whole dollars) of personal property included in sale. DO NOT include this amount on Line 18. Personal property items include, but not limited to: refrigerators, stoves, household/office furnishings, boats & farm machinery.

(22) Enter value (whole dollars) of property exempt from local property tax. DO INCLUDE this amount on Line 18. Local property tax exempt items include, but not limited to: solar & wind energy systems, waste treatment, manufacturing machinery & equipment, conveyors, vines and trees of perennial crops & manure storage facilities.

### PART V – INSTRUCTIONS FOR AUTHORIZED COUNTY / LOCAL OFFICIALS

#### The Register of Deeds should not record the deed unless the Real Estate Transfer Return is filled out completely.

All information on the return is useful to the local assessor, other municipal and county officials, and staff of the Wisconsin Department of Revenue who have a statutory responsibility in the administration of Wisconsin tax laws. Section 77.22(1) of the Wisconsin Statutes provides that "...submission of a completed real estate transfer return and collection by the Register of the fee shall be prerequisites to acceptance of the conveyance for recording." Instructions for completing this section is on Form PE-100.

### PART VI – TRANSFER

(39) Mark the box(es) that appropriately describes the relationship. More than one relationship may apply.

Family relationship includes husband-wife, parent-children, etc. Financial relationship includes corporate officer-shareholder, stockholder, sister corporations, lessor-lessee, parent-subsidiary corporation. If "Family" or "Other" is marked, an explanation must be provided in space provided.

(40) Mark the box(es) best describing type of transfer. If "Deed in Satisfaction of Land Contract" is marked, enter month, day and year of original land contract in the space provided in Part IV, Line 20b. If "Other" is marked, explain the kind of transfer (e.g. PER DIVORCE DECREE) in the space provided.

(41) Mark the box describing ownership interest transferred. If "Partial" or "Other" is marked, explain in space provided (e.g. 1/2 INTEREST IN THE PARCEL TRANSFERRED). "Full" includes original land contracts.

(42) Mark which rights if any, are retained. One box must be marked. If "Other" is marked, explain (e.g. TIMBER, MINERAL, IMPROVEMENTS ONLY) in the space provided.

(43) Check appropriate box describing the grantor. If "Other" specify such as: church, municipality and government.

### PART VII – GRANTEE'S FINANCING

(44) Mark the box(es) best describing source(s) of financing.

NOTE: If any type of financing is provided by the Seller (credit, gift, donation to non-profit/charitable, land contract, etc.) the box "Obtained from seller" MUST be checked along with any other box describing other financing obtained by the buyer.

### PART VIII – PHYSICAL DESCRIPTION AND GRANTEE'S PRIMARY USE OF PROPERTY

(45) Mark the box that best describes the type of property. Only one box should be marked. If "Other" is marked, explain (e.g. TIMBER RIGHTS, MINERAL RIGHTS, AIR RIGHTS, EASEMENT, BUILDING ONLY, etc.) in space provided. If land is with well and septic only, mark "Land and Building(s)."

## PART VIII – PHYSICAL DESCRIPTION AND GRANTEE'S PRIMARY USE OF PROPERTY, cont.

(46a) Predominant Use by Grantee – Mark the box best describing use by grantee.

- If Multi-family, enter number of units.
- If Time Share unit, check appropriate box.
- If Agricultural, answer question yes or no.
- If Commercial, describe the type of business use in space provided. (Examples: TAVERN, OFFICE, GAS STATION)
- If Manufacturing/Telephone Company, describe type of business use. (Examples: TELEPHONE, CHEESE FACTORY, PRINT SHOP, SAW MILL)
- If Utility, describe type of utility. (Examples: RAILROAD, AIRLINE, PIPELINE)
- If Miscellaneous, describe intended use. (Examples: RECREATIONAL, FORESTRY)

(46b) If the property is to be the grantee's primary residence, check box. A primary residence is the location grantee resides for the greater part of the year; no one can have more than one primary residence.

(47a-b) Enter actual lot size (rounded to nearest whole foot) in space provided or enter number of acres (rounded to nearest tenth of an acre) in space provided, whichever is most appropriate. One or the other must have an entry unless property is a condominium. (If condominium, check box as appropriate and go to Line 50.) If actual size or acres are unknown, **enter your best estimate.**

(48) Enter number of acres (rounded to nearest whole acre) under Managed Forest Lands (MFL) or Private Forest Crop (PFC) in the space provided. These are DNR Forestry Programs found in Chapter 77 of the Wisconsin Statutes. **NOTE:** Owners of managed forest lands and forest crop are required by law to notify the Department of Natural Resources when transferring ownership.

(49) Enter number of feet of water frontage in the space provided. If exact footage is unknown, **enter your best estimate.**

## PART IX – ENERGY AND EXCLUSIONS

(50-52) Mark either "Yes" or "No". If YES, submit with the deed or document of conveyance the appropriate Department of Commerce Transfer Authorization form (Cert. of Compliance, Stipulation or Waiver). For more information, see Chapter COMM67, Wis. Adm. Code (s. 67.03 and 67.04). If NO, enter the appropriate exclusion code found on Page 3 of these instructions. Exclusion code W-11 Other, requires an addendum for explanation. If exclusion code W-12, enter document number of the recorded Certificate of Compliance from DILHR or Department of Commerce on Line 52.

**PART X – CERTIFICATION:** Any transfer of property in Wisconsin must be reported regardless of the grantor's state of residence. Information on the return (PE-500) will be used to administer Wisconsin's laws of income tax, real estate transfers, rental unit energy efficiency, and general property tax. This information may also be provided to the Federal Government for use in the administration of federal income tax laws.

(53-59) If an agent is signing for the grantor or grantee, then the agent's full name must be entered in the space provided. The agent's address and telephone number must also be completed. If both grantor and grantee have an agent, enter information for grantor's agent.

(60-61) Enter the full name and telephone number of preparer of this form if someone other than grantor or grantee. If a firm, enter name and telephone number of the firm. Telephone numbers are requested in the event some uncertainty exists as to the usability of the sale by the local assessor or Wisconsin Department of Revenue. Such questions can often be resolved over the telephone.

(62-66) If the grantee wishes the tax bill for the property to be sent to an address **other than** the grantee's address, these Lines **MUST** be filled out completely. The box beneath Line 8 in Part II **MUST BE CHECKED.**

(67-73) Grantor information. GRANTOR: Person conveying an interest in the property (seller, if property is transferred by a sale). Address and telephone number must be completed. Address "Not Available" is unacceptable. Zip code + 4 provided for. **See NOTE on Page 1 in Part II, Lines 7 - 10 of these instructions regarding address.** Grantor or Agent **MUST DATE AND SIGN.** Please attempt to keep signature within space provided.

(74-76) Grantee information. GRANTEE: Person receiving an interest in the property (buyer, if property is transferred by a sale). Address was provided on Page 1, Lines 7 - 10. Telephone number must be completed. Grantee or Agent **MUST DATE AND SIGN.** Please attempt to keep signature within space provided.

## ENERGY AND EXCLUSIONS – PART IX Line 51

### Codes Energy – Exclusion From Commerce's Rental Weatherization Program

- W-1 Building has one to four units and will be occupied by purchaser as primary residence for at least one year beginning within 60 days of transfer. (Note: If a member of a corporation, LLC or partnership wishes to use said exclusion, then they must have at least 50% ownership of the corporation, LLC or partnership.)
- W-2 Property was transferred prior to 1/1/85 by land contract and grantee has not changed.
- W-3 This is an exempt transfer per s. 77.25 (not including s. 77.25(2)). (Exemptions from fee are listed on page 4.)
- W-4 Unit(s) will not be rented between November 1 and March 31 of each year (includes summer homes and vacation homes).
- W-5 Building is a Department of Health and Family Services regulated Hospital, Nursing Home, Hotel, Motel, or Bed and Breakfast. This exclusion does not apply to Community Based Residential Facilities (CBRF's).
- W-6 Transfer in court declared bankruptcy. (Grantee must have had a financial interest prior to this transaction.)
- W-7 Vacant land, nonresidential property or mobile home. Mixed-use commercial/residential buildings are subject to the code, unless otherwise excluded.
- W-8 Building constructed after December 1, 1978 which contains 1 or 2 dwelling units; or any building with more than 2 units constructed after April 15, 1976. Construction dates are determined by the original building permit or sanitary permit.
- W-9 Partnership, stock or other conveyance/assignment that does not create or change a controlling interest (51% or more).
- W-11 Other, including court judgment; other probate besides s. 77.25(11), Stats, such as a life estate with no rent; or a condo conversion. (Attach a written explanation for use by Department of Commerce).
- W-12 Building has a previously recorded Certificate of Compliance or Satisfaction of Stipulation or Waiver from DILHR or Department of Commerce. Buyer shall provide the Register of Deeds recorded document number.
- W-13 Condominium which is in a single building containing 3 or more units.



## EXEMPTIONS FROM FEE – SECTION 77.25 – PART IV Line 20

Penalties will be assessed for improperly claimed exemptions and understatement of values. See s. 77.26(8) & 77.27 of the Wis. Stats.

**EXEMPTIONS FROM FEE:** The fees imposed by this subchapter do not apply to a conveyance:

- \*(1) Prior to the effective date of this subchapter (October 1, 1969).
- (2) From the United States or from this state or from any instrumentality, agency, or subdivision of either.
- (2g) By gift, to the United States or to this state or to any instrumentality, agency or subdivision of either.
- \*(2r) Under s. 236.29(1) or (2) or 236.34(1)(e) or for the purpose of a road, street or highway, to the United States or to this state or to any instrumentality, agency or subdivision of either.
- (3) Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded.
- \* (4) On sale for delinquent taxes or assessments.
- (5) On partition. (Means the division among several persons of real property, **including** noncontiguous real property, that belongs to them as co-owners, see s. 77.21(1k).)
- (6) Pursuant to mergers of corporations. (Means the merger or combination of 2 or more corporations, nonstock corporations, limited liability companies, or limited partnerships, or any combination thereof, under a plan of merger or a plan of consolidation permitted by the laws that govern the entities. See s. 77.21(1e).)
- (6d) Pursuant to partnerships registering as limited liability partnerships under s. 178.40. (Effective October 1, 2002.)
- (6m) Pursuant to the conversion of a business entity to another form of business entity under s. 179.76, 180.1161, 181.1161, or 183.1207, if after the conversion, the ownership interests in the new entity are identical with the ownership interests in the original entity immediately preceding the conversion. (Effective October 1, 2002.)
- (7) By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration or cancellation, surrender or transfer of capital stock between parent and subsidiary corporation.
- (8) Between parent and child, stepparent and stepchild, parent and son-in-law or parent and daughter-in-law for nominal or no consideration. (Value on Part VII, Line 18 must be stated.)
- (8m) Between husband and wife.
- (9) Between agent and principal or from a trustee to a beneficiary without actual consideration.
- (10) Solely in order to provide or release security for a debt.
- (10m) Solely to designate a TOD beneficiary under s. 705.15.
- \*(11) By will, descent or survivorship.
- (11m) By nonprobate transfer on death under s. 705.15.
- (12) Pursuant to or in lieu of condemnation.
- (13) Of real estate having a value of \$100 or less.
- (14) Under a foreclosure or a deed in lieu of a foreclosure to a person holding a mortgage or to a seller under a land contract.
- (15) Between a corporation and its shareholders if all of the stock is owned by persons who are related to each other as spouses, lineal ascendants, lineal descendants or siblings, whether by blood or by adoption, or as spouses of siblings, if the transfer is for no consideration except the assumption of debt or stock of the corporation and if the corporation owned the property for at least 3 years.
- (15m) Between a partnership and one or more partners if all of the partners are related to each other as spouses, lineal ascendants, lineal descendants or siblings, whether by blood or by adoption, or as spouses of siblings and if the transfer is for no consideration other than the assumption of debt or an interest in the partnership. (Effective July 1, 1992.)
- (15s) Between a limited liability company and one or more of its members if all the members are related to each other as spouses, lineal ascendants, lineal descendants or siblings, whether by blood or by adoption, or as spouses of siblings and if the transfer is for no consideration other than the assumption of debt or an interest in the limited liability company. (Effective January 1, 1994.)
- (16) To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt under this section.
- (17) Of a deed executed in fulfillment of a land contract if the proper fee was paid when the land contract or an instrument evidencing the land contract was recorded.
- (18) To a local exposition district under subch. II of Ch. 229.
- (20) Made under s. 184.15.
- (21) Of transmission facilities or land rights to the transmission company, as defined in s. 196.485(1)(ge), under s. 196.485(5)(b) or (c) or (6)(a)1. in exchange for securities, as defined in s. 196.485(1)(fe).

\*Conveyances exempt from the fee because of s. 77.25(1), (2r), (4), or (11) are also exempt from the return. No return is required with respect to conveyances exempt under s. 77.25(2) unless the transferor is also a lender for the transaction.

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### Questions about how to fill out or file the Real Estate Transfer Return?

- Information is available on the Internet at the Wisconsin DOR website: <http://www.dor.state.wi.us/> Go to: Business or Individual. Then click on "Real Estate Transfer".
  - You can also contact your County Register of Deeds. Information on the RODs may be found at <http://www.wrdaonline.org/>
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